



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: HARTLAND MUNICIPAL WATER UTILITY

Principal Office: 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JOICELYN SCHWAGER of  
(Person responsible for accounts)

HARTLAND MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/1999
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HARTLAND MUNICIPAL WATER UTILITY**Utility Address:** 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029**When was utility organized?** 12/31/1933**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOICELYN SCHWAGER**Title:** FINANCE DIRECTOR**Office Address:**210 COTTONWOOD AVENUE  
P.O. BOX 260  
HARTLAND, WI 53029**Telephone:** (414) 368 - 2714**Fax Number:** (414) 367 - 2430**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MRS RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW KRAUSE & CO. LLP20800 SWENSON DRIVE  
P.O. BOX 867  
WAUKESHA, WI 53187**Telephone:** (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:** rmessing@virchowkrause.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MRS RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW KRAUSE & CO., LLP20800 SWENSON DRIVE  
P.O. BOX 867  
WAUKESHA, WI 53187**Telephone:** (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 3/17/1999**Period covered by most recent audit:** YEAR 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JAMES WILSON**Title:** DPW DIRECTOR**Office Address:**

210 COTTONWOOD AVENUE

P.O. BOX 260

HARTLAND, WI 53029

**Telephone:** (414) 367 - 2714**Fax Number:** (414) 367 - 2430**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

JAMES JAHNKE, TREASURER

CHUCK KUHTZ, PRESIDENT

PAT O' DRISCOLL

CHRIS SEELY

JERRY UNDERBERG

JAMES WILSON, DPW DIRECTOR

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	795,878	748,163	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	290,618	286,439	<b>2</b>
Depreciation Expense (403)	128,669	105,716	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	114,345	116,318	<b>5</b>
<b>Total Operating Expenses</b>	<b>533,632</b>	<b>508,473</b>	
<b>Net Operating Income</b>	<b>262,246</b>	<b>239,690</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>262,246</b>	<b>239,690</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	52,022	50,575	<b>10</b>
Miscellaneous Nonoperating Income (421)	499,297	0	<b>11</b>
<b>Total Other Income</b>	<b>551,319</b>	<b>50,575</b>	
<b>Total Income</b>	<b>813,565</b>	<b>290,265</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>813,565</b>	<b>290,265</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	19,585	22,322	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>19,585</b>	<b>22,322</b>	
<b>Net Income</b>	<b>793,980</b>	<b>267,943</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,061,635	1,793,692	<b>20</b>
Balance Transferred from Income (433)	793,980	267,943	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,855,615</b>	<b>2,061,635</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Investment earnings	52,022	5
<b>Total (Acct. 419):</b>	52,022	
<b>Miscellaneous Nonoperating Income (421):</b>		
Contribution from TID for interest paid in prior years	499,297	6
<b>Total (Acct. 421):</b>	499,297	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	795,878	0	0	0	<b>795,878</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>795,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>795,878</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	125,737		<b>125,737</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	8,075		<b>8,075</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>133,812</b>	<b>0</b>	<b>133,812</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,799,725	6,503,079	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,228,316	1,120,008	<b>2</b>
<b>Net Utility Plant</b>	<b>5,571,409</b>	<b>5,383,071</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	697,219	349,153	<b>7</b>
<b>Total Other Property and Investments</b>	<b>697,219</b>	<b>349,153</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,699	1,219	<b>8</b>
Temporary Cash Investments (132)	537,287	393,746	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	183,963	179,113	<b>11</b>
Other Accounts Receivable (143)	6,333	5,535	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,288	1,191	<b>14</b>
Materials and Supplies (150)	23,166	19,552	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>755,736</b>	<b>600,356</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	108,482	108,483	<b>20</b>
<b>Total Deferred Debits</b>	<b>108,482</b>	<b>108,483</b>	
<b>Total Assets and Other Debits</b>	<b>7,132,846</b>	<b>6,441,063</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,148,066	1,148,066	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,855,615	2,061,635	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,003,681</b>	<b>3,209,701</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		<b>24</b>
Advances from Municipality (223)	154,118	337,039	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>154,118</b>	<b>337,039</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	15,028	6,832	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	233	644	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>15,261</b>	<b>7,476</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,959,786	2,886,847	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>7,132,846</b>	<b>6,441,063</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,727,993	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	71,732				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>6,799,725</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,228,316	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,228,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,571,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,120,008				<b>1,120,008</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	128,669				<b>128,669</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,499				<b>2,499</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>131,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,168</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	22,860				<b>22,860</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>22,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,860</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,228,316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,228,316</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	23,166	19,552	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>23,166</b>	<b>19,552</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,148,066	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>1,148,066</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
\$200,000 ADVANCE	04/19/1990	04/19/1999	6.50%	54,118	<b>1</b>
\$325,000 NOTES	12/01/1994	12/01/1999	5.75%	100,000	<b>2</b>
\$129,210 NOTES	11/15/1988	11/15/1998	7.38%	0	<b>3</b>
<b>Total for Account 223</b>				<b>154,118</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	114,345	2
Charged electric department expense		3
Charged sewer department expense	2,899	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>117,244</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	106,944	6
Social Security taxes	9,342	7
PSC Remainder Assessment	958	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>117,244</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
7/17/87-200,000 NOTES	0			0	2
11/15/86-129,210 NOTES	119	834	953	0	3
4/19/90-200,000 ADVANCE	0	6,443	6,443	0	4
12/1/94-325,000 NOTES	525	12,308	12,600	233	5
<b>Subtotal</b>	<b>644</b>	<b>19,585</b>	<b>19,996</b>	<b>233</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>644</b>	<b>19,585</b>	<b>19,996</b>	<b>233</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,886,847	0	0	0	0	<b>2,886,847</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	10,600					<b>10,600</b>	<b>2</b>
For Mains	53,739					<b>53,739</b>	<b>3</b>
<b>Other (specify):</b>							
REA Fees	8,600					<b>8,600</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,959,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,959,786</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Construction funds	697,219	3
<b>Total (Acct. 125):</b>	<b>697,219</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	183,963	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>183,963</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Miscellaneous service charges	6,333	11
<b>Total (Acct. 143):</b>	<b>6,333</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent Utilities on tax roll	1,288	12
<b>Total (Acct. 145):</b>	<b>1,288</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Water tower painting costs	108,482	15
<b>Total (Acct. 183):</b>	<b>108,482</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,579,670	0	0	0	<b>6,579,670</b>	<b>1</b>
Materials and Supplies	21,359	0	0	0	<b>21,359</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,174,162	0	0	0	<b>1,174,162</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,923,316	0	0	0	<b>2,923,316</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,503,551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,503,551</b>	
Net Operating Income	262,246	0	0	0	<b>262,246</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>10.47%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.47%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,148,066	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,458,625	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,606,691</b>	
<b>Net Income</b>		
Net Income	793,980	5
<b>Percent Return on Proprietary Capital</b>	<b>22.01%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

July 23, 1999

Ms. Renee Messing, CPA  
Virchow, Krause and Company, LLP  
20800 Swenson Drive  
P.O. Box 867  
Waukesha, WI 53187-0867

1998 Analytical Review DWCCA-2480-PJL

Dear Ms. Messing:

Thank you for your response to our letter of June 14, 1999, concerning the analytical review of Hartland Water Utility's 1998 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The item is numbered from our previous letter.

1 The schedule on page W-14 should disclose information regarding an air stripping tower. Enclosed is a copy of the relevant schedule in the 1998 annual report for West Bend Water Utility, which illustrates one method of reporting this information. Another possibility is to describe the treatment process on lines 14 through 25 in the Water Treatment Plant schedule. Also, it is noted that only \$14,394 is reported in water treatment plant, even though an air stripping tower usually costs significantly more than this. If the cost of the air stripping tower has been recorded elsewhere, the cost should be reclassified to Accounts 331 and 332. Please explain and provide all related annual report adjustments.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\2480 response letter.doc

Enclosure

cc: Joieclyn Schwager, Hartland Water Utility

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

June 14, 1999

Ms. Joicelyn Schwager, Finance Director  
Hartland Municipal Water Utility  
210 Cottonwood Avenue  
P.O. Box 260  
Hartland, WI 53029-0260

1998 Analytical Review DWCCA-2480-PJL

Dear Ms. Schwager:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

2. During our review, we noted that while you report just three services as added and one retired during the year in the Services schedule on page W-16, you report \$64,910 for additions during the year and \$5,500 for retirements during the year for Account 315, Services in the Water Utility Plant in Service schedule on page W-8. Please provide a detailed breakdown of those dollars.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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PJL:tlk:w:\compl\1998 analytical review letters\june 14 1999 rev letters  
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cc: Mr. Chuck Kuhtz, Utility Commission President

Reply received 6/24/99

#1, "Water treatment expense reported in account 332 includes labor and equipmen charges, misc. small expenses and \$2, 746 for repairs to the air stripping tower. This tower is used to areate the water to release volitile organic chemicals (specifically TCE). The schedule for water treament plant on page w-14 did not appear to require information regarding this equipment. Please advise whether this equipment should be reported in the statistical information.

(I wrote back, see letter in footnotes for I.D. & Ownership - Contacts (PJL)

#2, "During 1998, the village replaced a water main. In connection with that project, costs reported in the services of approximately \$65,000 were for replacement of stop boxes and reconnection of the existing services to the new main. Retirements from the services account represent retirement of the stop boxes at their estimated original cost."

Review closed.

PJL

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	775,150	1
<b>Total Sales of Water</b>	<b>775,150</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,463	2
Miscellaneous Service Revenues (471)	6,007	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,258	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,728</b>	
<b>Total Operating Revenues</b>	<b>795,878</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	24,290	8
Pumping Expenses (620-625)	51,842	9
Water Treatment Expenses (630-635)	22,093	10
Transmission and Distribution Expenses (640-655)	62,950	11
Customer Accounts Expenses (901-904)	31,360	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	98,083	14
<b>Total Operation and Maintenance Expenses</b>	<b>290,618</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	128,669	15
Amortization Expense (404-407)		16
Taxes (408)	114,345	17
<b>Total Other Operating Expenses</b>	<b>243,014</b>	
<b>Total Operating Expenses</b>	<b>533,632</b>	
<b>NET OPERATING INCOME</b>	<b>262,246</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	6	52	78	1
Commercial	14	2,006	3,009	2
Industrial	15	1,140	1,711	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>35</b>	<b>3,198</b>	<b>4,798</b>	
Metered Sales to General Customers (461)				
Residential	1,773	156,731	327,888	4
Commercial	279	87,874	142,272	5
Industrial	66	21,701	36,496	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,118</b>	<b>266,306</b>	<b>506,656</b>	
Private Fire Protection Service (462)	10		6,547	7
Public Fire Protection Service (463)	1		233,203	8
Other Sales to Public Authorities (464)	40	14,372	23,946	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,204</b>	<b>283,876</b>	<b>775,150</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	233,203	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>233,203</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,463	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,463</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Hydrant surcharge	6,007	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>6,007</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,258	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>10,258</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	13,111	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	28	3
Maintenance of Water Source Plant (605)	11,151	4
<b>Total Source of Supply Expenses</b>	<b>24,290</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	405	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,933	7
Operation Supplies and Expenses (623)	88	8
Maintenance of Pumping Plant (625)	16,416	9
<b>Total Pumping Expenses</b>	<b>51,842</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,228	10
Chemicals (631)	11,444	11
Operation Supplies and Expenses (632)	1,294	12
Maintenance of Water Treatment Plant (635)	6,127	13
<b>Total Water Treatment Expenses</b>	<b>22,093</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	623	14
Operation Supplies and Expenses (641)	269	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,510	16
Maintenance of Mains (651)	10,138	17
Maintenance of Services (652)	26,315	18
Maintenance of Meters (653)	5,936	19
Maintenance of Hydrants (654)	17,092	20
Maintenance of Other Plant (655)	67	21
<b>Total Transmission and Distribution Expenses</b>	<b>62,950</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,517	22
Accounting and Collecting Labor (902)	27,636	23
Supplies and Expenses (903)	2,207	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>31,360</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	23,490	27
Office Supplies and Expenses (921)	2,155	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	25,493	30
Property Insurance (924)	11,500	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	29,959	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,012	35
Transportation Expenses (933)	2,474	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>98,083</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>290,618</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		106,944	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,899	2
<b>Net property tax equivalent</b>		<b>104,045</b>	
Social Security		9,342	3
PSC Remainder Assessment		958	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>114,345</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201308				3
County tax rate	mills		2.697459				4
Local tax rate	mills		4.693060				5
School tax rate	mills		11.889110				6
Voc. school tax rate	mills		1.344936				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.825873</b>				10
Less: state credit	mills		1.736135				11
<b>Net tax rate</b>	mills		<b>19.089738</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.693060</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.234046</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.927106</b>				17
<b>Total Tax Rate</b>	mills		<b>20.825873</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.860809</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.089738</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.432625</b>				21
Utility Plant, Jan. 1	\$	<b>6,503,079</b>	6,503,079				22
Materials & Supplies	\$	<b>21,359</b>	21,359				23
<b>Subtotal</b>	\$	<b>6,524,438</b>	<b>6,524,438</b>				24
Less: Plant Outside Limits	\$	<b>30,030</b>	30,030				25
<b>Taxable Assets</b>	\$	<b>6,494,408</b>	<b>6,494,408</b>				26
Assessment Ratio	dec.		1.002100				27
<b>Assessed Value</b>	\$	<b>6,508,046</b>	<b>6,508,046</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.432625</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>106,944</b>	<b>106,944</b>				30
Tax Equivalent per 1994 PSC Report	\$	99,292					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>106,944</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,877		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	133,535		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>153,412</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	714		12
Structures and Improvements (321)	292,624		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	46,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	145,456		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>485,718</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,394	844	23
<b>Total Water Treatment Plant</b>	<b>14,394</b>	<b>844</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,877	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			133,535	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>153,412</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			714	12
Structures and Improvements (321)			292,624	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			46,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			145,456	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>485,718</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,238	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>15,238</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,082,001		26
Transmission and Distribution Mains (343)	3,279,583	167,278	27
Fire Mains (344)	934		28
Services (345)	605,682	64,910	29
Meters (346)	220,872	57,999	30
Hydrants (348)	381,996	14,893	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,571,768</b>	<b>305,080</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	9,788	5,185	34
Office Furniture and Equipment (391)	1,555	3,000	35
Computer Equipment (391.1)	46,633	2,335	36
Transportation Equipment (392)	64,353		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,607	3,062	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	55,346		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	19,773		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>206,055</b>	<b>13,582</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,431,347</b>	<b>319,506</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,431,347</b>	<b>319,506</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,082,001</b>	<b>26</b>
Transmission and Distribution Mains (343)	6,515		<b>3,440,346</b>	<b>27</b>
Fire Mains (344)			<b>934</b>	<b>28</b>
Services (345)	5,500		<b>665,092</b>	<b>29</b>
Meters (346)	9,795		<b>269,076</b>	<b>30</b>
Hydrants (348)	1,050		<b>395,839</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>22,860</b>	<b>0</b>	<b>5,853,988</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>14,973</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>4,555</b>	<b>35</b>
Computer Equipment (391.1)			<b>48,968</b>	<b>36</b>
Transportation Equipment (392)			<b>64,353</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>11,669</b>	<b>39</b>
Laboratory Equipment (395)			<b>0</b>	<b>40</b>
Power Operated Equipment (396)			<b>0</b>	<b>41</b>
Communication Equipment (397)			<b>55,346</b>	<b>42</b>
SCADA Equipment (397.1)			<b>0</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>19,773</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>219,637</b>	
<b>Total utility plant in service directly assignable</b>	<b>22,860</b>	<b>0</b>	<b>6,727,993</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>22,860</b>	<b>0</b>	<b>6,727,993</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			27,773	27,773	1
February			25,284	25,284	2
March			27,734	27,734	3
April			24,398	24,398	4
May			30,398	30,398	5
June			30,152	30,152	6
July			39,245	39,245	7
August			32,161	32,161	8
September			33,620	33,620	9
October			31,237	31,237	10
November			27,826	27,826	11
December			29,120	29,120	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>358,948</b>	<b>358,948</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,390	13
Less: Other utility use				29,945	14
Other utility use explanation:					15
Water main breaks, Difference between inside meter and outside reader					
Water pumped into distribution system				326,613	16
Less: Water sold				283,876	17
Losses and unaccounted for				42,737	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,673	21
Date of maximum: 7/18/1998					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				572	24
Date of minimum: 4/8/1998					25
Total KWH used for pumping for the year				539,831	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #2	#2	82	15	670	Yes	<b>1</b>
DEEP WELL #3	#3	142	36	1,200	Yes	<b>2</b>
WELL #4	#4	89	18	300	Yes	<b>3</b>
WELL #5	#5	81	15	1,100	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3	#4	<b>1</b>
Location	WELL #2	DEEP WELL #3	WELL #4	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN WELL	BYRON-JACKSON	BYRON JACKSON	<b>5</b>
Year Installed	1956	1974	1972	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	670	1,200	300	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	<b>10</b>
Year Installed	1956	1974	1972	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	40	30	30	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#5	#6	#7	<b>14</b>
Location	WELL #5	WELL #3	WELL #3	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	BYRON JACKSON	CRANE DONNING	CRANE DONNING	<b>18</b>
Year Installed	1983	1974	1974	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,100	1,000	500	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	<b>23</b>
Year Installed	1983	1974	1974	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	100	75	40	<b>26</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#8			<b>1</b>
Location	WELL #3			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	CRANE DONNING			<b>5</b>
Year Installed	1974			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	500			<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS			<b>9</b>
Year Installed	1974			<b>10</b>
Type	ELECTRIC			<b>11</b>
Horsepower	40			<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	BRISTLECONE	DEEP WELL #3	HARTRIDGE	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
Year constructed	1995	1979	1975	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	164	167	166	<b>9</b>
				<b>10</b>
Total capacity in gallons	300,000	550,000	250,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	HILL STREET	WELL #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	1974	1973		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	186	184		10
				11
Total capacity in gallons	250,000	44,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,785	0	0	0	2,785	1
M	D	6.000	77,717	0	1,303	(30,212)	46,202	2
M	D	8.000	67,539	1,252	0	40,466	109,257	3
M	D	12.000	41,451	1,120	0	1,327	43,898	4
Total Within Municipality			189,492	2,372	1,303	11,581	202,142	
Total Utility			189,492	2,372	1,303	11,581	202,142	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,009	0	0	0	1,009		1
M	1.000	761	1	1	0	761		2
M	1.500	38	0	0	0	38		3
M	2.000	25	2	0	0	27		4
M	3.000	7	0	0	0	7		5
M	6.000	24	0	0	0	24		6
M	8.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>1,865</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>1,867</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,958	228	257	0	1,929	279	1
0.750	138	22	28	0	132	11	2
1.000	117	46	53	0	110	31	3
1.250	1	0	0	0	1	0	4
1.500	63	25	27	0	61	20	5
2.000	18	12	9	1	22	13	6
3.000	3	1	1	0	3	3	7
4.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,300</b>	<b>334</b>	<b>375</b>	<b>1</b>	<b>2,260</b>	<b>359</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,687	139	20	17	0	66	1,929	1
0.750	91	23	7	5	0	6	132	2
1.000	8	62	29	3	0	8	110	3
1.250	0	0	0	1	0	0	1	4
1.500	0	47	8	0	0	6	61	5
2.000	0	11	1	5	0	5	22	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	0	1	0	0	1	8
8.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>1,786</b>	<b>283</b>	<b>66</b>	<b>34</b>	<b>0</b>	<b>91</b>	<b>2,260</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	440	6	3		443	2
<b>Total Fire Hydrants</b>	<b>440</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>443</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	428
Number of distribution system valves end of year:	554
Number of distribution valves operated during year:	554

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Acct 605 - Charges to this account consist primarily of labor expense. The Village charges labor from it's DPW staff based on actual work performed. Less miscellaneous maintenance was done in 1998.

Acct 625 - Expenses were incurred for rehabilitation of well #4 in 1998.

Acct 651 - Fewer main breaks occurred in 1998 compared to 1997.

Acct 654 - Contracted services for hydrant repair were incurred in 1998 of approximately \$4000.

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### Water Mains (Page W-15)

Main adjustments to agree to clients main inventory at 12/31/98

12" Main was financed by Village from 1998 borrowing

8" Main was contributed by developers

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### Water Services (Page W-16)

2" Water services added were contributed by developers

1" Water service added was replaced by the Village during a paving project.  
Financing from 1998 borrowing

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### Meters (Page W-17)

Adjustment to adjust to billing register

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